



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

May 12, 2022

Stephen Lebovitz  
Chief Executive Officer  
CBL & Associates Properties, Inc.  
CBL Center  
2030 Hamilton Place Blvd., Suite 500  
Chattanooga, Tennessee 37421

**Re: CBL & Associates Properties, Inc.**  
**Registration Statement on Form S-11**  
**Filed May 6, 2022**  
**File No. 333-264769**

Dear Mr. Lebovitz:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Shih-Kuei Chen at 202-551-7664 or Ruairi Regan at 202-551-3269 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Steven R. Barrett, Esq.